

**261—103.8(15) Ineligible business.** The following businesses are not eligible for this program:

**103.8(1)** A business which is engaged in retail sales or which provides health services is ineligible.

**103.8(2)** A business which closes or substantially reduces its workforce by more than 20 percent at existing operations in order to relocate substantially the same operations to another area of the state is ineligible for 36 consecutive months at any of its Iowa sites from the date the new establishment opens.